

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

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UNITED STATES OF AMERICA,

Case No. 2:24-cv-00539-RFB-BNW

Plaintiff,

**JUDGMENT AND
PERMANENT INJUNCTION**

v.

CARLOS ROBERTO YERO and
TRAVEL ALL THE WORLD A/K/A CA TAX
SERVICES,

Defendants.

In accordance with the Court's order on September 9, 2024, (ECF No. 9), and Federal Rule of Civil Procedure 65, it is hereby ORDERED, ADJUDGED, AND DECREED that:

1. The Court has jurisdiction over Defendant Yero and over the subject of this action.

2. Defendant Yero, without admitting any of the allegations in the United States' complaint, waived the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65 and voluntarily consents to the entry of this Judgment and Permanent Injunction and agrees to be bound by its terms.

3. Defendant Yero waived the right to appeal from this Judgment and Permanent Injunction.

1 4. The Parties will bear their own costs, including any attorney's fees or other
2 expenses of this litigation.

3 5. The Court will retain jurisdiction over this matter for the purpose of implementing
4 and enforcing this Judgment and Permanent Injunction.

5 6. If Defendant Yero violates the permanent injunction, he may be subject to civil
6 and criminal sanctions for contempt of court.

7 7. The United States may conduct full post-judgment discovery to monitor
8 compliance with the permanent injunction.

9 8. Entry of this Judgment and Permanent Injunction resolves only the claims against
10 Defendant Yero in this proceeding and neither precludes the government from pursuing any
11 other current or future civil action, criminal matter, or administrative proceedings against
12 Defendant Yero, nor does it preclude the Defendant Yero from contesting liability in any other
13 matter or proceeding.

14 9. Defendant Carlos Yero, and anyone acting in concert or participation with him,
15 are permanently enjoined from, directly or indirectly:

16 A. Acting as a federal tax return preparer, or preparing, directing the
17 preparation of, or assisting in the preparation of federal tax returns, amended tax returns,
18 or other related documents and forms for any other person or entity other than himself;

19 B. Aiding or assisting in preparing federal tax returns, amended tax returns,
20 or other related documents and forms that Defendant Carlos Yero knows or reasonably
21 should know will result in the understatement of any tax liability or the overstatement of
22 a federal tax refund;

23 C. Owning, managing, controlling, working for, profiting from, or
24 volunteering for any business or entity engaged in tax return preparation;

25 D. Using an Electronic Filing Identification Number (EFIN), Employer
26 Identification Number (EIN), Preparer Tax Identification Number (PTIN), Social
27 Security Number (SSN), Taxpayer Identification Number (TIN), or any other federally

1 issued identification number that belongs to another person in order to file or remit
2 federal tax returns for other persons or entities;

3 E. Using, maintaining, renewing, obtaining, transferring, selling, or assigning
4 any PTIN(s) or EFIN(s);

5 F. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694,
6 6695, 6701 or any other penalty provision in the Internal Revenue Code; and

7 G. Engaging in conduct that substantially interferes with the proper
8 administration and enforcement of the Internal Revenue laws and from promoting any
9 false tax scheme.

10 10. Defendant Yero shall produce to counsel for the United States within thirty (30)
11 days of entry of this Judgment and Permanent Injunction a list that identifies by name, social
12 security number, address, e-mail address, telephone number, and tax period(s) all persons or
13 entities for whom Defendant Carlos Yero has prepared federal tax returns or claims for refund
14 since January 1, 2017;

15 11. Defendant Yero shall, within thirty (30) days of entry of this Judgment and
16 Permanent Injunction and at his own expense, contact by mail, and, if an e-mail address is
17 known, by e-mail, each person or entity for whom Defendant Carlos Yero has prepared federal
18 income tax returns since January 1, 2017, to inform them of the permanent injunction entered
19 against him, including sending a copy of this Judgment and Permanent Injunction but not
20 enclosing any other documents or enclosures unless agreed to by counsel for the United States or
21 approved by the Court. Defendant Yero shall file a sworn statement with the Court evincing his
22 compliance with this directive within forty-five (45) days of entry of this Judgment and
23 Permanent Injunction.

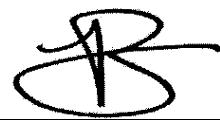
24 12. Defendant Yero shall, within thirty (30) days of entry of this Judgment and
25 Permanent Injunction provide a copy of this Judgment and Permanent Injunction to all of the
26 principals, officers, managers, employees, and independent contractors of his tax return
27 preparation business and provide to counsel for the United States a signed and dated

1 acknowledgement or receipt of the Court's order for each person to whom they provided a copy
2 of the Court's order; and

3 13. Defendant Yero shall prominently post a copy of this Judgment and Permanent
4 Injunction at his place of business. Defendant Yero shall file a sworn statement with the Court
5 evincing his compliance with this directive within forty-five (45) days of entry of this Judgment
6 and Permanent Injunction.

7 **IT IS SO ORDERED.**

8 **DATED:** October 15, 2024.



RICHARD F. BOULWARE, II
UNITED STATES DISTRICT JUDGE